

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,	)	No. CV-F-05-258 REC/DLB
)	
	)	ORDER DEEMING RESPONDENT'S
Petitioner,	)	"NOTICE OF APPEAL OF
	)	MAGISTRATES FINDINGS [sic]
vs.	)	AND RECOMMENDATIONS [sic]"
	)	TO BE OBJECTIONS TO FINDINGS
	)	AND RECOMMENDATION;
	)	ENFORCING IRS SUMMONS AND
JEAN ANNETTE LIASCOS,	)	DIRECTING RESPONDENT TO
	)	APPEAR ON FRIDAY, JUNE 17,
	)	2005 AT 9:00 A.M. IN
Respondent.	)	COURTROOM 5
)	
)	

On May 10, 2005, the United States Magistrate Judge issued a recommendation that the IRS summons issued against respondent be enforced and that respondent be ordered to appear at a hearing for the purpose of comply with the summons, during which hearing the validity of any claim of the privilege against self-incrimination to questions posed to respondent or to documents subject to the summons also may be determined.

On May 19, 2005, respondent filed a "Notice of Appeal of

1 Magistrates Findings [sic] and Recommendations [sic] Re: Tax
2 Summons Enforcement, and Order Re: Privilege Logs."¹ The court
3 deems this "Notice of Appeal" to be respondent's objections to
4 recommendation pursuant to Rule 72-303(b), Local Rules of
5 Practice.

6 The court has reviewed the record herein and concurs with
7 the recommendation.

8 ACCORDINGLY:

9 1. The IRS summons issued to respondent Jean Annette
10 Liascos is enforced.

11 2. Respondent Jean Annette Liascos shall appear before
12 Revenue Agent Fred Chynoweth, his designated representatives
13 and/or counsel in Courtroom 5, 1130 "O" Street, Fresno,
14 California, on Friday, June 17, 2005 at 9:00 a.m., there to be
15 sworn, to give testimony, and to produce for examining and
16 copying the books, checks, records, papers and other data
17 demanded by the summons. The examination shall continue in the
18 same place on July 11, 2005, at a time to be set in writing by
19 Revenue Agent Chynoweth or his designee. At the hearing before
20 Magistrate Judge Beck, any issues regarding the Fifth Amendment
21 privilege against self-incrimination will be ruled on by
22 Magistrate Judge Beck and the hearing will proceed.

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25 ¹Although respondent's "Notice of Appeal" refers to an "Order
26 Re: Privilege Log", no such Order has been signed by the Magistrate
Judge and filed in this action.

1 IT IS SO ORDERED.

2 **Dated: May 23, 2005**
668554

/s/ Robert E. Coyle
UNITED STATES DISTRICT JUDGE